

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled
for Form 1040A Filers

2004

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2004:

- You were age 65 or older **or** • You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.



In most cases, the IRS can figure the credit for you. See the instructions.

Part I

If your filing status is:

And by the end of 2004:

Check only one box:

Check the box for your filing status and age

Single,
Head of household, or
Qualifying widow(er)

1 You were 65 or older **1** ☐

2 You were under 65 and you retired on permanent
and total disability **2** ☐

3 Both spouses were 65 or older **3** ☐

4 Both spouses were under 65, but only one spouse
retired on permanent and total disability **4** ☐

5 Both spouses were under 65, and both retired on
permanent and total disability. **5** ☐

Married filing
jointly

6 One spouse was 65 or older, and the other spouse
was under 65 and retired on permanent and total
disability **6** ☐

7 One spouse was 65 or older, and the other spouse
was under 65 and **not** retired on permanent and
total disability **7** ☐

Married filing
separately

8 You were 65 or older and you lived apart from
your spouse for all of 2004 **8** ☐

9 You were under 65, you retired on permanent and
total disability, and you lived apart from your
spouse for all of 2004 **9** ☐

**Did you check
box 1, 3, 7, or
8?**

Yes —> Skip Part II and complete Part III on the back.

No —> Complete Parts II and III.

Part II

**Statement of
permanent
and total
disability**

Complete this part
only if you checked
box 2, 4, 5, 6,
or 9 above.

If: **1** You filed a physician's statement for this disability for 1983 or an earlier year,
or you filed or got a statement for tax years after 1983 and your physician signed
line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any
substantial gainful activity in 2004, check this box **2** ☐

• If you checked this box, you do not have to get another statement for 2004.

• If you **did not** check this box, have your physician complete the statement on
page 4 of the instructions. You **must** keep the statement for your records.

Part III
Figure your credit

10	If you checked (in Part I):	Enter:	
	Box 1, 2, 4, or 7	\$5,000	
	Box 3, 5, or 6	\$7,500	
	Box 8 or 9	\$3,750	10
<hr/>			
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div>		Yes → You must complete line 11. No → Enter the amount from line 10 on line 12 and go to line 13.	
11	If you checked (in Part I): <ul style="list-style-type: none"> • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> TIP For more details on what to include on line 11, see the instructions. </div>		11
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.		
	a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).		13a
	b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).		13b
	c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.		13c
14	Enter the amount from Form 1040A, line 22.		14
15	If you checked (in Part I):	Enter:	
	Box 1 or 2	\$7,500	
	Box 3, 4, 5, 6, or 7	\$10,000	
	Box 8 or 9	\$5,000	15
16	Subtract line 15 from line 14. If zero or less, enter -0-.		16
17	Enter one-half of line 16.		17
18	Add lines 13c and 17.		18
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.		19
20	Multiply line 19 by 15% (.15).		20
21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.		22